



C A L I F O R N I A   D E P A R T M E N T   O F  
**Mental Health**

Audits – Bay & Central Region  
1515 Clay Street, Suite 1109, Oakland, CA 94612  
(510) 622-2584, FAX (510) 622-2585

February 7, 2008

Lauri A. Hunner, LCSW  
Director  
Siskiyou County Behavioral Health Services  
2060 Campus Drive  
Yreka, CA 96097

Dear Ms. Hunner:

**AUDIT REPORT – SISKIYOU COUNTY BEHAVIORAL HEALTH SERVICES**

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Siskiyou County Behavioral Health Services for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs and Administrative costs.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 2,761,233	\$ 2,708,786	\$ (52,447)
Federal Share of Healthy Families/Medi-Cal	\$ 26,751	\$ 26,483	\$ (268)
State General Funds EPSDT Due State	\$ 1,368,486	\$ 1,347,504	\$ (20,982)

Lauri A. Hunner, LCSW, Director  
February 7, 2008  
Page 2

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vickie Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

  
\_\_\_\_\_  
WALTER J. HILL, JR., MBA, EA  
Chief of Audits

  
\_\_\_\_\_  
MABEL GILTNER, Supervisor  
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

SISKIYOU CO BEHAVIORAL HEALTH  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS  
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
<u>NET REIMBURSABLE MEDI-CAL</u>				
<u>PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 2,121,956	\$ (50,843)	\$ 2,071,113
HEALTHY FAMILIES - FFP	(Sch. 2a)	26,751	(268)	26,483
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 2,148,707</u>	<u>\$ (51,111)</u>	<u>\$ 2,097,596</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 3b)	\$ 639,277	\$ (1,604)	\$ 637,673
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 639,277</u>	<u>\$ (1,604)</u>	<u>\$ 637,673</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 2,761,233	\$ (52,447)	\$ 2,708,786
HEALTHY FAMILIES - FFP		26,751	(268)	26,483
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u>\$ 2,787,984</u>	<u>\$ (52,715)</u>	<u>\$ 2,735,269</u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 1,368,486</u>	<u>\$ (20,982)</u>	<u>\$ 1,347,504</u>

SISKIYOU CO BEHAVIORAL HEALTH  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
<b>Total Medi-Cal Gross Reimbursement</b>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	3,694,207	(68,495)	3,625,712
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	0	0
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	38,574	(23)	38,551
9. Total		<u>\$ 3,732,781</u>	<u>\$ (68,518)</u>	<u>\$ 3,664,263</u>
<b>Less: Patient &amp; Other Payor Revenues</b>				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	0	0
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Medi-Cal Net Reimbursement for Direct Services</b>				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	3,694,207	(68,495)	3,625,712
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	38,574	(23)	38,551
25. Total		<u>\$ 3,732,781</u>	<u>\$ (68,518)</u>	<u>\$ 3,664,263</u>
<b>Medi-Cal MAA Reimbursement</b>				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**SISKIYOU CO BEHAVIORAL HEALTH  
COMMUNITY MENTAL HEALTH SERVICES  
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE  
FISCAL YEAR ENDED JUNE 30, 2003**

**COUNTY OPERATED FEDERAL**

		<b>As Settled</b>	<b>Audit Adjustments</b>	<b>As Audited</b>
<b><u>Amount Negotiated Rates Exceed Cost</u></b>				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**Medi-Cal Administrative Reimbursement**

37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 740,513	\$ (10,741)	\$ 729,772
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 220,807	\$ (15,657)	\$ 205,150
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	<u>\$ 220,807</u>	<u>\$ (15,657)</u>	<u>\$ 205,150</u>

**Healthy Families Administrative Reimbursement**

40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 3,857	\$ (2)	\$ 3,855
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 2,569	\$ (388)	\$ 2,181
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	<u>\$ 2,569</u>	<u>\$ (388)</u>	<u>\$ 2,181</u>

**Utilization Review Reimbursement**

43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 83,028	\$ (2,735)	\$ 80,293
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	<u>\$ 98,172</u>	<u>\$ (3,234)</u>	<u>\$ 94,938</u>

**Net SD/MC Reimbursement - FFP**

45. Direct Services	(MH1979, Ln 16,16A)	\$ 1,900,196	\$ (37,142)	\$ 1,863,054
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	0	0
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	110,404	(7,829)	102,575
50. U.R. Skilled Professional	(MH1979, Ln 14)	62,271	(2,051)	60,220
51. U.R. Other	(MH1979, Ln 15)	49,086	(1,617)	47,469
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		<u>\$ 2,121,956</u>	<u>\$ (48,640)</u>	<u>\$ 2,073,317</u>

54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj # 33 )	0	2,204	2,204

56. Total SD/MC Reimbursement - FFP		<u>\$ 2,121,956</u>	<u>\$ (50,844)</u>	<u>\$ 2,071,113</u>
-------------------------------------	--	---------------------	--------------------	---------------------

**Net Healthy Families Reimbursement - FFP**

57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 25,075	\$ (15)	\$ 25,060
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	1,677	(254)	1,423
60. Total Healthy Families Reimbursement - FFP		<u>\$ 26,751</u>	<u>\$ (269)</u>	<u>\$ 26,483</u>

61. Total - FFP (Ln 56 + Ln 60)		<u>\$ 2,148,707</u>	<u>\$ (51,113)</u>	<u>\$ 2,097,596</u>
---------------------------------	--	---------------------	--------------------	---------------------

(To Sch. 1)

[illegible]

SISKIYOU CO BEHAVIORAL HEALTH  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

[illegible]

SISKIYOU CO BEHAVIORAL HEALTH  
SUMMARY OF CONTRACT PROVIDERS' MEDICAL COST  
FISCAL PERIOD ENDED JUNE 30, 2003

[illegible]

(To Sch. 1)



SISKIYOU CO BEHAVIORAL HEALTH  
COMMUNITY MENTAL HEALTH SERVICES  
COMPUTATION OF EPSDT STATE SHARE PER AUDIT  
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	4,936,757	(71,613)	4,865,144
(2) Total SD/MC Claims	6,081,808	0	6,081,808
(3) Percent % (Line 1/Line 2)	0.8117	(0.0118)	0.8000
(4) EPSDT Claims	3,858,978	0	3,858,978
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	3,132,332	(45,342)	3,086,990
(6) Cost Settled Baseline for EPSDT	202,185	0	202,185
(7) Net Cost Settlement Amount (Line 5 - Line 6)	2,930,147	(45,342)	2,884,805
(8) 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	1,422,879	(22,018)	1,400,862
(8a) FY 2001-02 EPSDT Settlement	878,950	(11,666)	867,284
(8b) Annual Local Growth (Line 8 - 8a)	543,929	(10,351)	533,578
(9) County Match 10% of Local Growth (8b x 10%)	54,393	(1,035)	53,358
(10) Net Cost Settlement Amount (Line 8 - 9)	1,368,486	(20,982)	1,347,504
(11) SGF Distribution (Settled and Audited)	1,368,486	0	1,368,486
(12) SGF Due (State)	0	(20,982)	(20,982)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2002-2003, includes increase for FFS/MC provider rate increase
- (7) Settlement amount prior to 10% match calculation (8) - (9)
- (11) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SISKIYOU CO BEHAVIORAL HEALTH				00047	34	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED COSTS</u></b>			
1	MH 1960	9	3	SD/MC ADMINISTRATION	\$ 220,807	\$ (15,657)	205,150 *
2	MH 1960	10	3	HEALTHY FAMILIES ADMINISTRATION	2,569	\$ (388)	2,181 *
3	MH 1960	11	3	NON SD/MC ADMINISTRATION	33,592	\$ 16,046	49,638 *
	MH 1960	12	3	TOTAL ADMINISTRATIVE COSTS	\$ 256,969		\$ 256,969 *
				To allocate total administrative cost among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 79.8345% for SD/MC, 0.8489% for Healthy Family, and 19.3166% for Non SD/MC.			
4	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	\$ 83,028	\$ (2,735)	80,293 *
5	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	98,172	\$ (3,234)	94,938 *
6	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	27,249	\$ 5,969	33,218 *
	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	\$ 208,449		\$ 208,449 *
				To allocate the Non SD/MC Utilization Review portion related to SPMP and Other SD/MC Utilization Review using the audited gross cost percentages of 84.0641% for SD/MC and 15.9359% for Non SD/MC.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			



## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SISKIYOU CO BEHAVIORAL HEALTH				00047	34	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u></b> <b><u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u></b>			
10	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	427,763	(8,184)	419,579 *
11	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	1,213,256	671,686	1,884,942 *
12	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	0	40,688	40,688 *
13	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	0	96,362	96,362 *
14	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	0	1,533	1,533 *
15	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	0	8,949	8,949 *
	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	85	0	85 *
16	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	18,754	71	18,825 *
			Info	TOTAL UNITS	1,659,858	811,105	2,470,963
				<p>To adjust the as settled (MH 1966A) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated April 10, 2007. Above adjustments include Phase II.</p> <p>Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.</p>			
17	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 419,579	8,184	427,763 *
18	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,884,942	(698,336)	1,186,606 *
19	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 40,688	(40,688)	0 *
20	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 96,362	(96,362)	0 *
21	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 1,533	(1,533)	0 *
22	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 8,949	(8,949)	0 *
	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 85	0	85 *
23	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 18,825	(71)	18,754 *
			Info	TOTAL UNITS	2,470,963	(837,755)	1,633,208
				<p>To adjust the SD/MC units of service/time to agree with the County's records. Above adjustments include Phase II.</p> <p>Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.</p>			
				<p>* Balance carried forward to subsequent adjustment.</p> <p>** Balance brought forward from prior adjustment.</p>			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SISKIYOU CO BEHAVIORAL HEALTH				00047	34	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
24	MH 1966A	8	Total	<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
				<u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
	MH 1966A	8A	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 427,763	(180)	427,583 *
	MH 1966A	9	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 1,186,606	0	1,186,606 *
	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
	MH 1966A	10	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	0	0 *
	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS - 07/01/02 to 09/30/02	** 0	0	0 *
	MH 1966A	11	Total	ENHANCED - CHILDREN UNITS - 10/01/02 to 06/30/03	** 0	0	0 *
	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	** 85	0	85 *
	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	** 18,754	0	18,754 *
			Info	TOTAL UNITS	1,633,208	(180)	1,633,028
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county. See the MH 1970 worksheets, which reflect the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SISKIYOU CO BEHAVIORAL HEALTH				00047	34	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
25	MH 1966A	8	Total	<u>ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS</u>			
26	MH 1966A	8A	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 21,940	(21,940)	0 *
			Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 796,090	(796,090)	0 *
			Info	TOTAL UNITS	** 818,030	(818,030)	0 *
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the contract providers to agree with the State DMH Approved Claims Report dated April 10, 2007. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH1970 worksheets, which reflects the units for the three (3) reimbursement periods. (Note: The State DMH Approved Claims Report did not show any approved contract provider units. The County claimed that all provider units were billed and approved under the County provider numbers.)			
27	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	** 0	21,940	21,940 *
28	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	** 0	795,130	795,130 *
			Info	TOTAL UNITS	0	817,070	817,070 *
				To adjust the SD/MC units of service/time to agree with the County's records. Copies of workpapers detailing adjustments by service functions have been provided to the County. See the MH 1970 worksheets, which reflects the units for the three (3) reimbursement periods.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

## AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
SISKIYOU CO BEHAVIORAL HEALTH				00047	34	June 30, 2003	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<b><u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u></b>			
29	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB  To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.	\$ 1,242,549	(3,117)	1,239,432
30	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 2,121,956	\$ (48,639)	\$ 2,073,317 *
31	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	26,751	(268)	26,483
				TOTAL REIMBURSEMENT - COUNTY	\$ 2,148,707	\$ (48,907)	\$ 2,099,800
32	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	\$ 639,277	\$ (1,604)	\$ 637,673
	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	0	0	0
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	639,277	(1,604)	637,673
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
33	Sch. 2a	55	3	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY  To incorporate the Quality Assurance Review results (report dated November 18, 2004).	** \$ 2,073,317	\$ (2,204)	\$ 2,071,113
				<b><u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u></b>			
34	Sch. 4	8	3	TOTAL EPSDT SGF  To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.	\$ 1,368,486	\$ (20,982)	\$ 1,347,504
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

**SISKIYOU COUNTY  
COMMUNITY MENTAL HEALTH SERVICES  
SHORT-DOYLE/MEDI-CAL PROGRAM  
FINDINGS AND RECOMMENDATIONS  
FOR FISCAL YEAR ENDED JUNE, 2003**

**FINDING 1 – CONTRACT PROVIDERS**

Our review revealed that the County commingled all the providers' units with the County's claims while it was filing claims to DMH. As a result, DMH Approved Claims Report had nothing under Contract Provider units. For this fiscal year's audit, we will settle and allow the associated SD/MC units related to these providers since these SD/MC units were verified in the County's detailed claim report.

**AUDIT AUTHORITY:**

CMS Pub. 15-I, Section 2304  
FY 02-03 Cost and Financial Reporting System Instruction Manual, pages 31.

**RECOMMENDATION:**

We recommend that the County comply with the cost report instructions and adhere to them by claiming the SD/MC units separately for each of its contract legal entities. All workpapers utilized in the preparation of the cost report must be properly filed and kept to facilitate the audit. Failure to comply in future cost reports may result in additional audit adjustments and can jeopardize federal funds.

**AUDITEE'S RESPONSE:**

No auditee response was received from Siskiyou County.

---



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

**CALCULATION OF PROGRAM COSTS**  
**MH 1960 (10/04)**

Fiscal Year 2002-2003

County: SISKIYOU CO BEHAVIORAL HEALTH  
 County Code: 47

Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH		A	B	C
Legal Entity Number: 00047		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	3,276,526	3,464,295	6,740,821
2	Encumbrances		100,680	100,680
3	Less: Payments to Contract Providers (County Only)		(1,781,034)	(1,781,034)
4	Other Adjustments (Provide Detail)		(53,516)	(53,516)
5	Total Costs Before Medi-Cal Adjustments	3,276,526	1,730,425	5,006,951
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			5,006,951
	Administrative Costs (County Only)			
9	SD/MC Administration			205,150
10	Healthy Families Administration			2,181
11	Non-SD/MC Administration			49,638
12	Total Administrative Costs			256,969
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			80,293
14	Other SD/MC Utilization Review			94,938
15	Non-SD/MC Utilization Review			33,218
16	Total Utilization Review Costs			208,449
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			4,541,533
19	Total Costs - Lines 9 through 18			5,006,951

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO MODES OF SERVICE  
MH 1964 (10/04)

DEPARTMENT OF MENTAL HEALTH  
Fiscal Year 2002-2003

County: SISKIYOU CO BEHAVIORAL HEALTH  
County Code: 47

Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH		A
Legal Entity Number: 00047		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	4,541,533
	<b>Modes</b>	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	114,892
4	Day Services (Mode 10)	201,268
5	Outpatient Services (Mode 15 Program 1 + Program 2)	4,042,731
6	Outreach Services (Mode 45)	180,046
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	2,596
9	Total - Lines 2 through 8	4,541,533

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

County: SISKIYOU CO BEHAVIORAL HEALTH			CR		CR		CR		
County Code: 47									
Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00047			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 05 - Other 24 Hour Services (All Other SFC)				60	60	60	60		
1	Allocation Percentage		100.00%	53.58%	16.14%	1.56%	28.72%		
2	Total Units			512	365	32	365		
3	Gross Cost		114,892	61,558	18,546	1,788	33,000		
4	Cost per Unit			120.23	50.81	55.87	90.41		
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units		07/01/02 - 09/30/02						
8A			10/01/02 - 06/30/03						
9	Medicare/Medi-Cal Crossover Units		07/01/02 - 09/30/02						
9A			10/01/02 - 06/30/03						
10	Enhanced SD/MC (Children) Units		07/01/02 - 09/30/02						
10A			10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units		07/01/02 - 06/30/03						
11	Healthy Families (SED) Units		07/01/02 - 09/30/02						
11A			10/01/02 - 06/30/03						
12	Non-Medi-Cal Units			512	365	32	365		
13	Medi-Cal Costs		07/01/02 - 09/30/02						
13A			10/01/02 - 06/30/03						
14	Medi-Cal SMA Upper Limits		07/01/02 - 09/30/02						
14A			10/01/02 - 06/30/03						
15	Medi-Cal Published Charges		07/01/02 - 09/30/02						
15A			10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates		07/01/02 - 09/30/02						
16A			10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs		07/01/02 - 09/30/02						
17A			10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits		07/01/02 - 09/30/02						
18A			10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges		07/01/02 - 09/30/02						
19A			10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates		07/01/02 - 09/30/02						
20A			10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs		07/01/02 - 09/30/02						
21A			10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits		07/01/02 - 09/30/02						
22A			10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges		07/01/02 - 09/30/02						
23A			10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates		07/01/02 - 09/30/02						
24A			10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs		07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits		07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges		07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates		07/01/02 - 06/30/03						
29	Healthy Families Costs		07/01/02 - 09/30/02						
29A			10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits		07/01/02 - 09/30/02						
30A			10/01/02 - 06/30/03						
31	Healthy Families Published Charges		07/01/02 - 09/30/02						
31A			10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates		07/01/02 - 09/30/02						
32A			10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		114,892	61,558	18,546	1,788	33,000		

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003County: SISKIYOU CO BEHAVIORAL HEALTH  
County Code: 47

CR CR

Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00047			Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
			95	95				
1	Allocation Percentage	100.00%	98.77%	1.23%				
2	Total Units		2,003	25				
3	Gross Cost	201,268	198,787	2,481				
4	Cost per Unit		99.24	99.24				
5	SMA per Unit		115.14	115.14				
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02	560					
8A		10/01/02 - 06/30/03	1,274					
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						
9A		10/01/02 - 06/30/03						
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						
10A		10/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02						
11A		10/01/02 - 06/30/03						
12	Non-Medi-Cal Units		169	25				
13	Medi-Cal Costs	07/01/02 - 09/30/02	55,577	55,577				
13A		10/01/02 - 06/30/03	126,438	126,438				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	64,478	64,478				
14A		10/01/02 - 06/30/03	146,688	146,688				
15	Medi-Cal Published Charges	07/01/02 - 09/30/02						
15A		10/01/02 - 06/30/03						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 06/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						
17A		10/01/02 - 06/30/03						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						
18A		10/01/02 - 06/30/03						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						
19A		10/01/02 - 06/30/03						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 06/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						
21A		10/01/02 - 06/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						
22A		10/01/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						
23A		10/01/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02						
29A		10/01/02 - 06/30/03						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						
30A		10/01/02 - 06/30/03						
31	Healthy Families Published Charges	07/01/02 - 09/30/02						
31A		10/01/02 - 06/30/03						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 06/30/03						
33	Non-Medi-Cal Costs		19,253	16,772	2,481			

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

## DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003County: SISKIYOU CO BEHAVIORAL HEALTH  
County Code: 47

County Code: 47			CR	CR	CR	CR	CR	CR	
Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00047			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
			01	10	60	70	11	15	
1	Allocation Percentage		100.00%	8.40%	65.16%	21.80%	4.39%	0.14%	0.11%
2	Total Units			222,254	1,337,806	241,287	60,197	2,815	2,283
3	Gross Cost		4,034,877	339,081	2,629,105	879,740	176,933	5,532	4,487
4	Cost per Unit			1.53	1.97	3.65	2.94	1.97	1.97
5	SMA per Unit			1.77	2.28	4.23	3.41	2.28	2.28
6	Published Charge per Unit			1.77	2.28	4.23	3.41	2.28	2.28
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		50,247	327,375	41,644	7,472		
8A		10/01/02 - 06/30/03		145,444	849,473	157,681	25,284	2,815	
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11		07/01/02 - 09/30/02			85				
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03		3,283	11,564	1,330	762		
12	Non-Medi-Cal Units			23,280	149,309	40,632	26,679		2,283
13	Medi-Cal Costs	07/01/02 - 09/30/02		893,826	76,659	643,369	151,835	21,962	
13A		10/01/02 - 06/30/03		2,546,068	221,896	1,669,415	574,910	74,316	5,532
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02		1,036,986	88,937	746,415	176,154	25,480	
14A		10/01/02 - 06/30/03		2,953,862	257,436	1,936,798	666,991	86,218	6,418
15	Medi-Cal Published Charges	07/01/02 - 09/30/02		1,036,986	88,937	746,415	176,154	25,480	
15A		10/01/02 - 06/30/03		2,953,862	257,436	1,936,798	666,991	86,218	6,418
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	07/01/02 - 09/30/02		167		167			
29A		10/01/02 - 06/30/03		34,824	5,009	22,726	4,849	2,240	
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02		194		194			
30A		10/01/02 - 06/30/03		40,401	5,811	26,366	5,626	2,598	
31	Healthy Families Published Charges	07/01/02 - 09/30/02		194		194			
31A		10/01/02 - 06/30/03		40,401	5,811	26,366	5,626	2,598	
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs			559,993	35,517	293,427	148,145	78,416	4,487

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

County: SISKIYOU CO BEHAVIORAL HEALTH		ASO		TBS			
County Code: 47							
Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH		A	B	C	D	E	G
Legal Entity Number: 00047			Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)		Mode Total	Function	Function	Function	Function	Function
			10	58			
1	Allocation Percentage	100.00%	27.69%	72.31%			
2	Total Units		4,245	2,895			
3	Gross Cost	7,854	2,175	5,679			
4	Cost per Unit		0.51	1.96			
5	SMA per Unit		2.28	2.28			
6	Published Charge per Unit						
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	07/01/02 - 09/30/02	60	225			
8A		10/01/02 - 06/30/03	3,975	660			
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02					
9A		10/01/02 - 06/30/03					
10	Enhanced SD/MC Units	07/01/02 - 09/30/02					
10A		10/01/02 - 06/30/03					
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03					
11	Healthy Families (SED) Units	07/01/02 - 09/30/02					
11A		10/01/02 - 06/30/03		1,815			
12	Non-Medi-Cal Units		210	195			
13	Medi-Cal Costs	07/01/02 - 09/30/02	472	31	441		
13A		10/01/02 - 06/30/03	3,331	2,037	1,295		
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	650	137	513		
14A		10/01/02 - 06/30/03	10,568	9,063	1,505		
15	Medi-Cal Published Charges	07/01/02 - 09/30/02					
15A		10/01/02 - 06/30/03					
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02					
16A		10/01/02 - 06/30/03					
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02					
17A		10/01/02 - 06/30/03					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02					
18A		10/01/02 - 06/30/03					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02					
19A		10/01/02 - 06/30/03					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02					
20A		10/01/02 - 06/30/03					
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02					
21A		10/01/02 - 06/30/03					
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02					
22A		10/01/02 - 06/30/03					
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02					
23A		10/01/02 - 06/30/03					
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02					
24A		10/01/02 - 06/30/03					
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03					
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03					
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03					
29	Healthy Families Costs	07/01/02 - 09/30/02					
29A		10/01/02 - 06/30/03	3,560		3,560		
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02					
30A		10/01/02 - 06/30/03	4,138		4,138		
31	Healthy Families Published Charges	07/01/02 - 09/30/02					
31A		10/01/02 - 06/30/03					
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02					
32A		10/01/02 - 06/30/03					
33	Non-Medi-Cal Costs		490	108	383		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)

DETAIL COST REPORT

PAGE 1 OF 1  
Fiscal Year 2002-2003

County: SISKIYOU CO BEHAVIORAL HEALTH  
County Code: 47

CR

Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00047		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			20					
1	Allocation Percentage		100.00%	100.00%				
2	Total Units		4,326					
3	Gross Cost	180,046	180,046					
4	Cost per Unit		41.62					
5	Non-Medi-Cal Units		4,326					
6	Non-Medi-Cal Costs	180,046	180,046					

**CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY**

**DEPARTMENT OF MENTAL HEALTH**

**ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (10/04)**

**DETAIL COST REPORT**

**PAGE 1 OF 1  
Fiscal Year 2002-2003**

County: SISKIYOU CO BEHAVIORAL HEALTH  
County Code: 47

County Code: 47		CR		CR				
Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH		A	B	C	D	E	F	G
Legal Entity Number: 00047		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support			40	41				
1	Allocation Percentage		100.00%	7.55%	92.45%			
2	Total Units		6	365				
3	Gross Cost	2,596	196	2,400				
4	Cost per Unit		32.67	6.58				
5	Non-Medi-Cal Units (Same as Line 2)		6	365				
6	Non-Medi-Cal Costs (Same as Line 3)	2,596	196	2,400				



## DEPARTMENT OF MENTAL HEALTH

## Fiscal Year 2002-2003

Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH  
Legal Entity Number: 00047

County Code: 47			REIMBURSEMENT TYPE				PC	Costs			Costs		
Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH			A	B	C	D	E	F	G	H	I	J	K
Legal Entity Number: 00047			S.F.'s 01-09	Mode 55 S.F.'s 11-19, 31-39	S.F.'s 21-29	Total MAA	Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
1	Medi-Cal Costs	07/01/02 - 09/30/02											
1A		10/01/02 - 06/30/03											
2	Medi-Cal SMA	07/01/02 - 09/30/02							126,438	2,546,068	2,672,506	3,331	2,675,837
2A		10/01/02 - 06/30/03							64,478	1,036,986	1,101,464	650	1,102,114
3	Medi-Cal P. C.	07/01/02 - 09/30/02							146,688	2,953,862	3,100,550	10,568	3,111,118
3A		10/01/02 - 06/30/03								1,036,986	1,036,986		1,036,986
4	Medi-Cal N. R.	07/01/02 - 09/30/02								2,953,862	2,953,862		2,953,862
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							55,577	893,826	949,403	472	949,875
5A		10/01/02 - 06/30/03							126,438	2,546,068	2,672,506	3,331	2,675,837
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02											
6A		10/01/02 - 06/30/03											
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02											
7A		10/01/02 - 06/30/03											
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02											
8A		10/01/02 - 06/30/03											
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02											
10A		10/01/02 - 06/30/03											
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02							55,577	893,826	949,403	472	949,875
11A		10/01/02 - 06/30/03							126,438	2,546,068	2,672,506	3,331	2,675,837
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02											
12A		10/01/02 - 06/30/03											
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02											
13A		10/01/02 - 06/30/03											
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02											
14A		10/01/02 - 06/30/03											
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02											
16A		10/01/02 - 06/30/03											
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02							55,577	893,826	949,403	472	949,875
21A	(Excludes Refugees)	10/01/02 - 06/30/03							126,438	2,546,068	2,672,506	3,331	2,675,837
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02								167	167		167
23A		10/01/02 - 06/30/03								34,824	34,824	3,560	38,384
24	Healthy Families SMA	07/01/02 - 09/30/02								194	194		194
24A		10/01/02 - 06/30/03								40,401	40,401	4,138	44,539
25	Healthy Families P. C.	07/01/02 - 09/30/02								194	194		194
25A		10/01/02 - 06/30/03								40,401	40,401		40,401
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02								167	167		167
27A		10/01/02 - 06/30/03								34,824	34,824	3,560	38,384
28	Less: Patient and Other Payor Revenues												
28A	SD/MC + Crossover Revenues	07/01/02 - 09/30/02											
		10/01/02 - 06/30/03											
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02							55,577	893,826	949,403	472	949,875
35A		10/01/02 - 06/30/03							126,438	2,546,068	2,672,506	3,331	2,675,837
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02								167	167		167
37A		10/01/02 - 06/30/03								34,824	34,824	3,560	38,384
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/02 - 09/30/02											
38A		10/01/02 - 06/30/03											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %  
MH 1978 (10/04)

Fiscal Year 2002-2003

County: SISKIYOU CO BEHAVIORAL HEALTH  
County Code: 47

Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH

Legal Entity Number: 00047		A	B	C	D	E	F
Data Type		Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
Source		MH1970s		MH1970s		Calculated	
		Column N	Column Q	Column R	Column U		
Formula						(C6 / A6)	(D6 / B6)
Period		1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
		07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
	Mode						
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services	55,577	126,438	28,567	64,734		
4	15 - Outpatient (Program 1)	893,826	2,546,068	459,426	1,308,370		
5	15 - Outpatient (Program 2)	472	3,331	243	1,714		
6	Totals	949,875	2,675,837	488,236	1,374,818		
7	Totals from MH1979	949,875	2,675,837	488,236	1,374,818		
8	Effective SD/MC FFP %					51.40%	51.38%

## CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

## DEPARTMENT OF MENTAL HEALTH

## DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT  
MH 1979 (10/04)

Fiscal Year 2002-2003

County: SISKIYOU CO BEHAVIORAL HEALTH County Code: 47						Source: MH1978 E8	Source: MH1978 F8				
Legal Entity: SISKIYOU CO BEHAVIORAL HEALTH						F	G	H	I	J	
Legal Entity Number: 00047						50% FFP	51.40% FFP	51.38% FFP	Variable % FFP	75% FFP	Total FFP
						A	B	C	D	E	
						Total MAA	Total Inpatient	Total Outpatient	Total		
SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement							3,625,712	3,625,712		
2	Contract Provider Medi-Cal Direct Service Gross Reimbursement							1,239,432	1,239,432		
3	Total Medi-Cal Direct Service Gross Reimbursement								4,865,144		
4	Medi-Cal Administrative Reimbursement Limit								729,772		
5	Medi-Cal Administration								205,150		
6	Medi-Cal Administrative Reimbursement								205,150	102,575	102,575
Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement							38,551	38,551		
8	Healthy Families Administrative Reimbursement Limit								3,855		
9	Healthy Families Administration								2,181		
10	Healthy Families Administrative Reimbursement								2,181		
										1,423	1,423
SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09										
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39										
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)										
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)							80,293		60,220	60,220
15	Other SD/MC Utilization Review (County Only)							94,938	47,469		47,469
16	SD/MC Net Reimbursement for Direct Services					07/01/02 - 09/30/02		949,875	949,875	488,236	488,236
16A						10/01/02 - 06/30/03		2,675,837	2,675,837	1,374,818	1,374,818
17	Enhanced SD/MC Net Reimb. (Children)					07/01/02 - 09/30/02					
17A						10/01/02 - 06/30/03					
18	Enhanced SD/MC Net Reimb. (Refugees)										
19	Total SD/MC Reimbursement Before Excess FFP										2,073,317
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC										
21	Total SD/MC Reimbursement (FFP)										2,073,317
22	Contract Limitation Adjustment										
23	Adjusted Total SD/MC Reimbursement (FFP)										2,073,317
24	Healthy Families Net Reimbursement					07/01/02 - 09/30/02		167	167	110	110
24A						10/01/02 - 06/30/03		38,384	38,384	24,950	24,950
25	Total Healthy Families Reimbursement Before Excess FFP										26,483
26	Amount Negotiated Rates Exceed Costs - Healthy Families										
27	Total Healthy Families Reimbursement										26,483